

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF ARKANSAS
FAYETTEVILLE DIVISION**

UNITED STATES OF AMERICA

PLAINTIFF

v.

CASE NO. 5:16-CV-5070

**LESTER R. RAMER; MARY L. RAMER;
DEER CREEK FINANCIAL SERVICES, LLC;
SYCAMORE LEASING; ECHO ACRES; CONCRETE
CONCEPTS; HIS MANAGEMENT; BENTON COUNTY
TAX COLLECTOR; STATE OF ARKANSAS; and
ARKANSAS COMMISSIONER OF STATE LANDS**

DEFENDANTS

ORDER AND JUDGMENT

NOW before the Court is the Motion for Default Judgment by Plaintiff, United States of America (Doc. 67), the Stipulation by the Benton County Tax Collector and Arkansas Commissioner of State Lands (Doc. 68), the Ramer Defendants' Response (Doc. 70),¹ and the Plaintiff's Reply (Doc. 71). The Court finds that Plaintiff's Motion (Doc. 67) should be **GRANTED**, and it is therefore ordered that judgment be entered as follows:

1. The United States' Motion for Default Judgment is granted.
2. Defendants Lester Ramer and Mary Ramer were properly served with the United States' complaint.
3. Defendants Concrete Concepts, and HIS Management were properly served with the United States' amended complaint.

¹ The Court has reviewed and considered the Ramers' response even though it was technically filed out of time.

4. No answer or other defense has been filed by these defendants and the time within which they may respond has expired.

5. Lester Ramer is over the age of 18, not incompetent, and not on active military duty.

6. Mary Ramer is over the age of 18, not incompetent, and not on active military duty.

7. On June 30, 2016, by text order, this Court entered defaults pursuant to Fed. R. Civ. P. 55(a) against Defendants Lester Ramer and Mary Ramer. On that same date, the Court entered a default judgment against Separate Defendants Deer Creek Financial Services, Sycamore Leasing, and Echo Acres (Doc. 52).

8. On July 27, 2016, and September 14, 2016, the Clerk of the Court entered defaults, pursuant to Fed. R. Civ. P. 55(a) against Defendants HIS Management and Concrete Concepts, respectively.

9. The Court finds, affirms, and ratifies that Defendants Lester Ramer, Mary Ramer, Concrete Concepts, and HIS Management are in default. And although the Court has considered said Defendants' Response (Doc. 70), it offers no facts, law, or other proper justification as to why judgment on these defaults should not be entered. Therefore, the Court finds that the United States is entitled to default judgments in its favor and against them.

10. A default judgment is entered in favor of the United States and against the defendant, Lester Ramer, for the unpaid balance of the federal income taxes and statutory additions to tax for the 2001-2002, and 2006-2009 tax years in the amount of

\$1,330,367.32, as of December 1, 2016, plus fees and all statutory additions that accrue thereafter as provided by law.

11. A default judgment is entered in favor of the United States and against the defendant, Mary Ramer, for the unpaid balance of the federal income taxes and statutory additions to tax for the 2006-2009 tax years in the amount of \$55,573.92, as of December 1, 2016, plus fees and all statutory additions that accrue thereafter as provided by law.

12. The United States' federal tax liens associated with Lester and Mary Ramers' tax liabilities are valid and subsisting liens that attached to all property and rights to property of Lester and Mary Ramer, including the following two parcels of real property held by Deer Creek Financial Services, LLC, as the alter ego of Lester Ramer and Mary Ramer:

a. Property 1 (or the Ramers' Residence) is located at 11717 Stage Coach Road, Gravette, Arkansas 72736, within this judicial district, and legally described as follows:

Part of the SE $\frac{1}{4}$ of the NW $\frac{1}{4}$ and part of the SW $\frac{1}{4}$ of the NE $\frac{1}{4}$ and part of the NE $\frac{1}{4}$ of the SW $\frac{1}{4}$ and part of the NW $\frac{1}{4}$ of the SE $\frac{1}{4}$ of Section 19, Township 20 North, Range 32 West, described as beginning South 0 degrees 52 minutes West 300.4 feet from the NW corner of the said SE $\frac{1}{4}$ of NW $\frac{1}{4}$, thence South to the SW corner of the said SE $\frac{1}{4}$ of NW $\frac{1}{4}$, thence along the South line of the said SE $\frac{1}{4}$ of NW $\frac{1}{4}$ to a point 119.46 feet West of the SE corner of the said SE $\frac{1}{4}$ of NW $\frac{1}{4}$, thence in a Southerly direction parallel with the East line of the said NE $\frac{1}{4}$ of SW $\frac{1}{4}$ 1139.16 feet, thence North 83 degrees East 121.44 feet to the East line of the said NE $\frac{1}{4}$ of SW $\frac{1}{4}$, thence North 83 degrees East 527.34 feet, thence North 14 degrees East 130.68 feet, thence North 26 degrees West 495 feet, thence North 9 degrees East 438.9 feet, thence Northwesterly to the SW corner of the said SW $\frac{1}{4}$ of NE $\frac{1}{4}$, thence Easterly 765.3 feet, more or less, along the South line of the said SW $\frac{1}{4}$ of NE $\frac{1}{4}$, to an existing county road, thence with the said county road North 328.25 feet, thence North 8 degrees East 441.25 feet, thence North 16 degrees 15 minutes East 243.65 feet, thence North 88 degrees 30 minutes West 2199.04 feet to the point of beginning. Subject to all public and private roads and easements;

b. Property 2 (or the Petra Stone Property) is located at 12354 Stage Coach Road, Gravette, Arkansas, within this judicial district, and legally described as follows:

Part of the N $\frac{1}{2}$ of the NE $\frac{1}{4}$ of the SE $\frac{1}{4}$ of Section 18, Township 20 North, Range 32 West, Benton County, Arkansas, more particularly described as follows: Beginning at an iron pin South 89 degrees 42 minutes 05" West 976.13 feet from the SE corner of said N $\frac{1}{2}$, NE $\frac{1}{4}$, SE $\frac{1}{4}$, Section 18; thence South 89 degrees 42 minutes 05" West 346.81 feet to an iron pin in the right-of-way of County Road #525 (Stagecoach Road); thence North 00 degrees 11 minutes 19" West 227.07 feet along and in said right-of-way to an iron pin; thence North 89 degrees 42 minutes 05" East 200.00 feet; thence North 00 degrees 11 minutes 19" West 25.00 feet to an iron pin; thence North 89 degrees 42 minutes 05" East 148.80 feet to an iron pin; thence South 00 degrees 15 minutes 47" West 252.08 feet to the point of beginning. Subject to the right-of-way of said road.

13. The United States' federal tax liens are enforced against both Property 1 and Property 2 and the properties shall be sold in accordance with an order of sale to be entered separately from this judgment. The United States is hereby directed to submit a proposed order of sale.

14. A default judgment is granted in favor of the United States and against defendants Concrete Concepts and HIS Management ordering, adjudging, and decreeing that these defendants have no rights, claims, or interests in the Property or to the proceeds from the sale (if any) of the Property.

15. The Clerk of Court shall enter this judgment forthwith because there is no just reason for delay.

IT IS SO ORDERED on this 27th day of December, 2016.



HON. TIMOTHY BROOKS
UNITED STATES DISTRICT JUDGE